ABSTRACT

A system for determining travel deductions for taxpayers who stay overnight in cities remote from their homes as part of their employment includes a city rate table that identifies allowed per diem expense rates for a plurality of cities. Means are provided for inputting and maintaining data in the table and for inputting cities visited and durations of stay for the taxpayer and expense reimbursements received from the taxpayer's employer. Means are provided for calculating a total of all per diem expenses based upon the city rate table and the input cities and number of days of stay in the cities and for offsetting the reimbursements against the total to determine an incidental expense allowance. For use with merchant sailor taxpayers, the system includes a ship location table with city rate codes for each day of a tax year for a plurality of ships and means for inputting names of ships on which a taxpayer has worked with starting and ending dates for work on each of the ships. Means are provided for determining locations and durations of stay for the taxpayer based upon the ship location table and the input ship names and starting and ending dates for work on each of the ships. Means are provided for identifying and linking all tasks and results of those tasks associated with the preparation of a tax return, assigning each uncompleted task to workers of the required skill level and for indicating completion of each task for removal from the system.

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